

Grace (Kulikowski) Howe**Forensic Accountant II****Work History****Deloitte Financial Advisory Services LLP, Senior Consultant****01/2021 – Present***Treasury/DHS – 3MPL Investigations Support*

Ms. Howe provides support to federal third party money laundering (3PML) investigations by tracing subpoenaed and seized financial data, analyzing Bank Secrecy Act (BSA) data and other government-provided information, and working directly with law enforcement agents to strategize and execute investigative priorities. This analysis is used to identify and directly target the money laundering networks used by major criminal and drug trafficking organizations (DTOs). Ms. Howe identifies trends and creates illustrative reports that detail material information, such as transaction activity, connections to other suspects, and entities in high-risk areas for money laundering or tax-havens. She works closely with case agents and Assistant U.S. Attorneys to summarize financial information for criminal investigations.

Chiampou Travis Besaw & Kershner, LLP, Senior Consultant/Auditor 10/2017 – 01/2021

As a senior consultant, Ms. Howe supported an expert witness with forensic accounting engagements, litigation support & valuation work. This included examining source documents and preparing analysis as well as preparing litigation support exhibits and reports for various attorneys, as required.

As a senior auditor, Ms. Howe assisted in the audit of financial statements of manufacturing, construction, insurance, non-profit, real estate, and governmental clients. She tested both income statement and balance sheet items and conducted client interviews to monitor and test internal controls and accounting processes. Work was performed in accordance with Generally Accepted Auditing Standards (GAAS) for Generally Accepted Accounting Principle (GAAP) compliance. During this time, Ms. Howe supervised a team of associate-level auditors and interns, and reviewed their work product.

Education

- Canisius College, B.S., Accounting, Finance, and Accounting Information Systems (AIS)

Professional Certifications and Qualifications

- Certified Public Accountant (CPA) credential, New York State & Virginia
- Certified Fraud Examiner (CFE) credential
- Member, Association of International Certified Professional Accountants (AICPA)
- Member, Association of Certified Fraud Examiners (ACFE)